IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 19032 of 2007(N)

PETITIONER:

SALEENA,
D/O. KUNHABDULLA HAJI,
AGED 36 YEARS, GREEN LAND,
PANOOR AMSOM, ELANGODE DESOM,
THALASSERY TALUK.

BY ADV. SRI.C.P.PEETHAMBARAN

RESPONDENTS:

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1. REVENUE DIVISIONAL OFFICER,
THALASSERY.

2. THE TAHSILDAR,
THALASSERY.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19032 of 2007

Dated, this the 21st day of June, 2007

J U D G M E N T

Petitioner is challenging Ext.P5 order of the RDO, whereunder he has dismissed the building tax appeal filed by the petitioner as time barred. Dispute pertains to luxury tax, which is a recurring liability. In the circumstances, time bar may not apply at all, as any years' liability can be contested by the petitioner. In any case, being a recurring liability, I dispose of the WP(C) with the following directions. Petitioner is directed to remit Rs. 4,000/- from out of the demands, and produce receipt before the RDO, within one month from now. If payment is made, the RDO will recall the earlier order, decide the appeal on merits after enquiry and after verifying the returns and other documents about the date of completion of construction of building and after hearing petitioner. If petitioner is found to be not liable, the amount deposited should be refunded within one month thereafter and if petitioner is liable, payment made should be adjusted towards liability for luxury tax. Recovery will remain stayed for one month and if Rs. 4,000/- is

paid, recovery of balance luxury tax will remain stayed till fresh orders are issued by the RDO in appeal.

Issue photocopy of this judgment today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg